

RESOLUTION NO.

2015-29101

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORMANDY SHORES LOCAL GOVERNMENT NEIGHBORHOOD IMPROVEMENT DISTRICT SETTING 1) THE PROPOSED GENERAL OPERATING MILLAGE RATE FOR THE NORMANDY SHORES NEIGHBORHOOD IMPROVEMENT DISTRICT; 2) THE CALCULATED ROLLED-BACK RATE; AND, 3) THE DATE, TIME AND PLACE OF THE FIRST PUBLIC HEARING TO CONSIDER THE OPERATING MILLAGE RATE AND BUDGET FOR FISCAL YEAR (FY) 2015/16; FURTHER AUTHORIZING THE CITY MANAGER TO TRANSMIT THIS INFORMATION TO THE MIAMI-DADE COUNTY PROPERTY APPRAISER IN THE FORM REQUIRED BY SECTION 200.065, FLORIDA STATUTES.

WHEREAS, Section 200.065, Florida Statutes, has specified the method by which municipalities may fix the operating millage rate and adopt an annual budget for dependent taxing districts; and

WHEREAS, the Mayor and City Commission of the City of Miami Beach, acting as the Board of Directors of the Normandy Shores Local Government Neighborhood Improvement District propose that the District's General Operating Millage Rate be set at 1.0093 mills and that the Rolled-Back Rate be set at 0.9956 mills; and

WHEREAS, the City of Miami Beach is required to advise the Miami-Dade County Property Appraiser of the Proposed Normandy Shores Neighborhood Improvement District Operating Millage Rate, the Rolled-Back Rate, and the date, time, and place of the first public hearing.

NOW THEREFORE, BE IT DULY RESOLVED BY THE BOARD OF DIRECTORS OF THE NORMANDY SHORES LOCAL GOVERNMENT NEIGHBORHOOD IMPROVEMENT DISTRICT, that the following recommendations of the Administration be and are hereby ratified for transmittal to the Miami-Dade County Property Appraiser, as specified in Section 200.065, Florida Statutes:

- 1) Proposed Normandy Shores Local Government Neighborhood Improvement District Operating Millage Rate for FY 2015/16

General Operating 1.0093 mills

- 2) "Rolled-Back Rate" 0.9956 mills

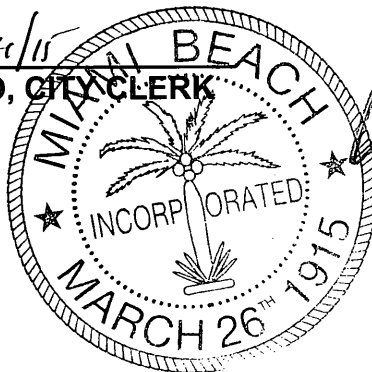
- 3) The first public hearing on the proposed Normandy Shores Local Government Neighborhood Improvement District operating millage rate and tentative budget for FY 2015/16 shall be held on Thursday, September 10, 2015 at 5:01 p.m., in the City Commission Chambers, City Hall, 1700 Convention Center Drive, Miami Beach, Florida.

PASSED and ADOPTED this 31st day of July, 2015

ATTEST:

 8/4/15

RAPHAEL E. GRANADO, CITY CLERK





MAYOR PHILIP LEVINE

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION



City Attorney

7/21/15

Date

FY 2015/16 Normandy Shores District Budget

	FY 12/13 Actual	FY 13/14 Actuals	FY 14/15 Adopted Budget	FY 14/15 Amended Budget	FY 14/15 Projection	FY 15/16 Request	FY16 Variance vs. FY15 Adopted	FY16 % Variance vs FY15 Adopted
REVENUES								
Residents 65%	138,705	146,380	144,300	144,300	144,300	147,000	2,700	2%
City 35%	74,687	78,820	77,700	77,700	77,700	79,000	1,300	2%
Fund Balance/Retained Earnings	0	0	0	33,000	33,000		0	-
Total	213,392	225,200	222,000	255,000	255,000	226,000	4,000	2%
EXPENDITURES								
Security Services	164,500	164,635	172,540	172,540	167,000	171,000	(1,540)	-1%
Security Services (Living Wage Increase)	0	0	0	0	0	0	0	-
Janitorial Services	3,166	2,293	1,500	1,500	3,000	3,000	1,500	100%
Internal Service - AAA Repairs	30,150	19,946	14,460	14,460	30,000	20,000	5,540	38%
Internal Service - Other Repairs	3,862	4,117	11,000	44,000	5,000	5,000	(6,000)	-55%
Utilities-Elec etc.	1,361	1,637	2,000	2,000	2,000	2,000	0	0%
New Gate Construction	0	15,491	10,000	10,000	40,000	0	(10,000)	-100%
Security Cameras (One Time)	0	0	10,000	10,000	0	0	(10,000)	-100%
Repairs	6,181	0	0	0	0	0	0	-
Other - Gate, gear, motor repairs, permit etc.(Signage, plastic poles/ painting/measurement cost, guardhouse mold remediation	175	175	500	500	200	25,000	24,500	4900%
Total	209,395	208,294	222,000	255,000	247,200	226,000	4,000	2%
Total Rounded			222,000	255,000	248,000	226,000	4,000	2%
Surplus/ Deficit	\$ 3,997	\$ 16,906	\$ -	\$ -	\$ 7,000	\$ -	\$ -	-
REQUIRED MILLAGE								
Property Value	112,393,414	121,339,865	134,363,196	134,363,196	153,211,486	153,211,486	18,848,290	14.0%
Value of 1 Mill	112,393	121,340	134,363.20	134,363.20	153,211	153,211	18,848	14.0%
95% of 1 Mill	106,774	115,273	127,645	127,645	145,551	145,551	17,906	14.0%

Condensed Title:

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORMANDY SHORES LOCAL GOVERNMENT NEIGHBORHOOD IMPROVEMENT DISTRICT SETTING 1) THE PROPOSED GENERAL OPERATING MILLAGE RATE FOR THE NORMANDY SHORES NEIGHBORHOOD IMPROVEMENT DISTRICT; 2) THE CALCULATED ROLLED-BACK RATE; AND, 3) THE DATE, TIME AND PLACE OF THE FIRST PUBLIC HEARING TO CONSIDER THE OPERATING MILLAGE RATE AND BUDGET FOR FISCAL YEAR (FY) 2015/16; FURTHER AUTHORIZING THE CITY MANAGER TO TRANSMIT THIS INFORMATION TO THE MIAMI-DADE COUNTY PROPERTY APPRAISER IN THE FORM REQUIRED BY SECTION 200.065, FLORIDA STATUTES

Key Intended Outcome Supported:

Ensure expenditure trends are sustainable over the long term.

Supporting Data (Surveys, Environmental Scan, etc.):

In the 2014 Community Survey, both residents and businesses reported the following areas for the City to address in an effort to improve public safety:

- Neighborhood safety during the day (Residents: 98%)
- Neighborhood safety during the evening/night (Residents: 88%)

Item Summary/Recommendation:

FS 200.065, entitled "Method of Fixing Millage" establishes specific guidelines that must be used by all local government entities, including dependent taxing districts like Normandy Shores in setting its millage (property tax) rates. Not unlike its principal taxing authority (City of Miami Beach), Normandy Shores is also required to transmit within 35 days from receipt of the Certification of Taxable Value (received July 1, 2015), to the Miami-Dade County Property Appraiser, a proposed operating millage rate, the calculated rolled-back rate and the date, time, and place of the first public hearing to consider the proposed operating millage rate and tentative budget for FY 2015/16.

The proposed FY 2015/16 current service level (CSL) budget is \$226,000. The CSL budget provides for continual 24-hour security and line items which were requested and approved by the Normandy District Homeowners' Association on July 17, 2015. These include \$10,000 for guard house upgrades and \$3,700 for plastic poles and lines leading up to the guard gate. The budget is 2% (\$4,000) lower than the FY 2014/15 adopted budget.

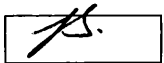
The proposed ad valorem millage recommended by the Administration is 1.0093 mills. This millage rate will fund the current service level budget for the district as well as some remediation work to be performed to the guardhouse, as requested by the homeowners' association. The proposed millage rate is 0.1212 mills (10.7%) lower than the FY 2014/15 adopted millage of 1.1305. This tax levy would generate proceeds of \$154,636 (\$147,000 at 95%). The FY 2015/16 proposed millage rate will require a majority vote.

The rolled-back rate is the millage rate required to produce the same level of property tax revenue in FY 2015/16 as collected in FY 2014/15. The rate is calculated as 0.9956, or 0.1349 mills less than the millage rate adopted for FY 2014/15. The rolled-back millage rate tax levy would generate proceeds of \$152,537. The difference between the current service level and rolled-back rate levy is \$2,099.

Advisory Board Recommendation:

Normandy Shores Local Government Neighborhood Improvement Board meetings on April 13th, June 23rd and July 9th, 2015

Financial Information:



Source of Funds:		Amount	Account
 OBPI	1		
	2		
	Total		

Financial Impact Summary The July 1, 2015, Certification of Taxable Value from the Miami-Dade Property Appraiser reflects a 14.0 percent increase in property tax values from the July 1, 2014, tax roll certification. The proposed millage rate for the FY 2015/16 budget results in property taxes of \$147,000 in the Normandy Shores Neighborhood District Homeowners' Association.

City Clerk's Office Legislative Tracking:

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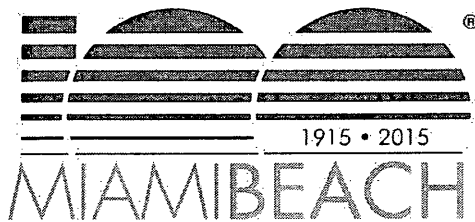
Sign-Offs:

Department Director	Assistant City Manager	City Manager
		



MIAMIBEACH

AGENDA ITEM R7D
DATE 7-31-15



City of Miami Beach, 1700 Convention Center Drive, Miami Beach, Florida 33139, www.miamibeachfl.gov

COMMISSION MEMORANDUM

TO: Mayor Philip Levine and Members of the City Commission

FROM: Jimmy Morales, City Manager

DATE: July 31, 2015

SUBJECT: **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORMANDY SHORES LOCAL GOVERNMENT NEIGHBORHOOD IMPROVEMENT DISTRICT SETTING 1) THE PROPOSED GENERAL OPERATING MILLAGE RATE FOR THE NORMANDY SHORES NEIGHBORHOOD IMPROVEMENT DISTRICT; 2) THE CALCULATED ROLLED-BACK RATE; AND, 3) THE DATE, TIME AND PLACE OF THE FIRST PUBLIC HEARING TO CONSIDER THE OPERATING MILLAGE RATE AND BUDGET FOR FISCAL YEAR (FY) 2015/16; FURTHER AUTHORIZING THE CITY MANAGER TO TRANSMIT THIS INFORMATION TO THE MIAMI-DADE COUNTY PROPERTY APPRAISER IN THE FORM REQUIRED BY SECTION 200.065, FLORIDA STATUTES**

ADMINISTRATION RECOMMENDATION

The Administration recommends that the Mayor and City Commission, acting in its capacity as the Board of Directors for the Normandy Shores Local Government Neighborhood Improvement District, adopt the attached resolution which authorizes the City Manager to transmit the following information to the Miami-Dade County Property Appraiser:

- 1) Proposed Millage Rate for the Normandy Shores Neighborhood Improvement District for FY 2015/16:

General Operating	1.0093 mills (0.1212 decrease from last year)
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- 2) "Rolled-Back" Rate (Truth in Millage) 0.9956 mills

- 3) The first public hearing to consider the proposed Normandy Shores Neighborhood Improvement District operating millage rate and tentative budget for FY 2015/16 shall be Thursday, September 10, 2015 at 5:01 p.m., in the City Commission Chambers, City Hall, 1700 Convention Center Drive, Miami Beach, Florida.

BACKGROUND

The Normandy Shores Local Government Neighborhood Improvement District, a dependent taxing district of its principal, the City of Miami Beach, was established in 1994 to provide continual 24-hour security to this gated community; FY 2015/16 represents its twenty-second year of operation.

The District was established by Ordinance 93-2881, and has the authority *"to levy an ad-valorem tax on real and personal property of up to two mills, provided that no parcel of property will be assessed more than \$500 annually for such improvements"*. During FY 1998/99 the amount of annual funding to be provided by the City and the dependent status of the District were issues discussed by the Finance and Citywide Projects Committee. A determination was reached that the City would fund 35% of the annual cost of the operation of the community gate guard. This cost will eventually be funded from the golf course operation of the Normandy Shores Golf Course. It was further agreed that the City would continue to supplement the District at current levels until both issues were resolved. On August 29, 2002, the Administration met with the Normandy Shores Local Government Neighborhood Improvement District representatives and agreed to eliminate the \$500 cap on the highest valued home in the District. The enabling legislation was adopted by the Commission on September 25, 2002. This ensures that the City's contribution from the General Fund remains at 35% of the operating budget of the District.

ANALYSIS

On July 1, 2015, the City received the 2015 Certification of Taxable Value from the Property Appraiser's Office stating that the taxable value for Normandy Shores is \$153,211,486 which includes an increase of \$1,138,178 in new construction, renovation, etc. The preliminary value represents an increase of \$18,848,290 from the July 1, 2014 Certification of taxable Value of \$134,363,196 (14.0 percent) and an increase of 14.4 percent over 2015's July 2014 value of \$133,926,705. It is important to note that the January 1, 2014 tax roll for Normandy Shores decreased by almost \$436,491 (0.3%) between the July 1, 2014 valuation and the valuation on July 1, 2015, due to appeals, adjustments, etc.

Current Service Level Budget

The current service level budget reflects budget increases or decreases necessary to provide the current level of services in the coming year. The proposed FY 2015/16 current service level budget is \$226,000. This budget includes line items which were requested and approved by the Normandy District Homeowners' Association on July 17, 2015. These include \$10,000 for guard house upgrades and \$3,700 for plastic poles and lines leading up to the guard gate. The budget is \$4,000 (2%) higher than the FY 2014/15 adopted budget.

The proposed ad valorem millage recommended by the Administration is 1.0093 mills. This millage rate will fund the current service level budget for the District as well as some remediation work to be performed on the guardhouse, as requested by the homeowners' association. This millage rate is 0.1212 mills (10.7%) lower than the FY 2014/15 adopted millage of 1.1305. This tax levy would generate proceeds of \$154,636, which will be budgeted at 95%, \$147,000.

Statutory Requirement

FS 200.065, entitled "Method of Fixing Millage" establishes specific guidelines that must be used by all local government entities, including dependent taxing districts like Normandy Shores in setting its millage (property tax) rates. Not unlike its principal taxing authority (City of Miami Beach), Normandy Shores is also required to transmit within 35 days from receipt of the Certification of Taxable Value (received July 1, 2015), to the Miami-Dade County Property Appraiser, a proposed operating millage rate, the calculated rolled-back rate and the date, time, and place of the first public hearing to consider the proposed operating millage rate and tentative budget for FY 2015/16.

The rolled-back rate is the millage rate required to produce the same level of property tax revenue on FY 2015/16 as collected in FY 2014/15. The rate is calculated as 0.9956, or 0.1349 mills less than the millage rate adopted for FY 2014/15. The rolled-back millage rate tax levy would generate proceeds of \$152,537. The difference between the current service level and rolled-back rate levy is \$2,099. The adoption of the current service level millage of 1.0093 would require a majority vote of the Commission.

After setting the proposed operating millage rate for Normandy Shores, the City Commission may, at any time prior to the final adoption, lower the millage rate; however any increase above the proposed millage rate of 1.0093, if adopted, would require an expensive mailing and advertising process to each property owner of Normandy Shores. Therefore, this proposed millage rate is viewed as the ceiling.

Further, pursuant to State Statute, the City may elect to approve millage rates above the rolled-back rate up to the constitutional cap of 10 mills subject to the following votes by the Commission or referendum:

- Option I: A majority of the approval of the Commission Millage is required to approve a millage up to 1.0551 (equivalent to a 1.96% increase in Property Tax revenues). The 1.96% increase is the state per capita personal income gain for the prior calendar year.
- Option II: A two-thirds approval (5 of 7 votes) of the Commission is required to approve a millage up to 1.1606 (equivalent to a 10% increase in Property Tax revenues above Option I).
- Option III: A unanimous approval of the Commission or referendum is required to approve a millage above 1.1606 mills

First Public Hearing

The first public hearing on the proposed operating millage rate and tentative budget for FY 2015/16 must be held no later than 80 days (September 18th) or earlier than 65 days (September 3rd) from the start of the TRIM calendar (July 1st). Other guidelines are: 1) The public hearing cannot be scheduled on a Sunday or on those days utilized by Miami-Dade County or the Miami-Dade County School Board for their public hearing; 2) If on a day other than Saturday, it must be held after 5:00 P.M.; and 3) must be held immediately following discussion of the tentative millage and budget of its principal taxing authority (City of Miami Beach).

Based on these guidelines, the first hearing must be held between September 3rd and September 18th. These dates are unavailable for the following reasons:

September 6 and 13	Sundays
September 3 and 17	Proposed dates for Miami-Dade County Public Hearing
September 9	Miami-Dade County School Board Public Hearing

Of the remaining days, it is recommended that the first public hearing be set for Thursday, September 10, 2015 at 5:01 P.M., in the City Commission Chambers, City Hall, 1700 Convention Center Drive, immediately following the City of Miami Beach's public hearing.

JLM/JW

A handwritten signature, possibly reading "JLM", enclosed within a circular scribble.